

State of South Dakota

EIGHTY-FIRST SESSION LEGISLATIVE ASSEMBLY, 2006

237M0010

SENATE BILL NO. 80

Introduced by: Senators Kloucek, Bartling, Hanson (Gary), Hundstad, Moore, and Peterson
(Jim) and Representatives Glover, Garnos, Hargens, Jerke, Lange, Putnam,
and Valandra

1 FOR AN ACT ENTITLED, An Act to exempt feed for certain game birds from sales and use
2 tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45-18.3 be amended to read as follows:

5 10-45-18.3. There are hereby specifically exempted from the provisions of this chapter and
6 from the computation of the amount of tax imposed by it, gross receipts from the sale of feed
7 for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, grouse, prairie chickens,
8 wild turkeys, poultry, ostriches, emus, rheas, and domesticated fur-bearing animals defined in
9 chapter 40-35, if such feed is used by farmers or ranchers who are regularly engaged in the
10 business of raising and feeding such animals, or producing milk for sale for human
11 consumption, and horses and other animals within the family equidae. The term, poultry, does
12 not include any fowl other than domestic fowl kept and raised for the market or the production
13 of eggs for human consumption.

14 Section 2. That § 10-46-16.3 be amended to read as follows:

15 10-46-16.3. There are hereby specifically exempted from the provisions of this chapter and



1 from the computation of the amount of tax imposed by it, gross receipts from the sale of feed
2 for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, grouse, prairie chickens,
3 wild turkeys, poultry, ostriches, emus, rheas, and domesticated fur-bearing animals defined in
4 chapter 40-35, if such feed is used by farmers or ranchers who are regularly engaged in the
5 business of raising and feeding such animals, or producing milk for sale for human
6 consumption, and horses and other animals within the family equidae. The term, poultry, does
7 not include any fowl other than domestic fowl kept and raised for the market or the production
8 of eggs for human consumption.